

REMARKS

Favorable reconsideration of this application as presently amended and in light of the following discussion is respectfully requested.

No fee is believed to be required in connection with the filing of this Response. However, if any fee is deemed necessary, the Commissioner is hereby authorized to charge such fee(s) to Deposit Account No. 50-2289.

Respectfully submitted,

SUNBEAM PRODUCTS, INC.

5/17/07
Date

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